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21st October, 2019

Smt. Nirmala Sitharaman,
Hon. Finance Minister,
Government of India,
North Block,
New Delhi – 110 001

Durgesh V. Buch
President

Natubhai Patel
Sr. Vice President

Bhargav Thakkar
Vice President

Sanjeev Chhajer
Secretary

Dilip M. Padhya
Secretary (R)

Pathik S. Patwari
Treasurer

Sub : Non availability of response after 15 days from the date of issuance of scrutiny notice for A.Y.2018-19.

With reference to the above subject your attention is drawn towards difficulty faced by the tax consultants / tax payers in compliance off notices issued for A.Y.2018-19 before 30/09/19.

All the replies of notices issued u/s.143(2) either for limited or for scrutiny are to be filed through e-filing website :
www.incometaxindiaefiling.gov.in.

Firstly it is brought to your notice that all the tax consultants are busy in filing the returns of A.Y.2019-20 on account of legitimate extension of time. The cases for A.Y.2017-18 are also required to be finalised before 31/12/19 so tax professionals are also busy in compliance of e-assessment proceedings.

In the notice is issued for A.Y.2018-19 the compliance was to be made within 15 days from the date of receipt of notice. It is also known to your goodself that while uploading any document, first email id is always of the assessee and in many cases email id of tax consultant is not provided by the assessee. It is also brought to your notice that in 1 email id and mobile number only three assesses can be registered. In many cases it has happen that the email id was not opened by the assessee. Thus, the notices issued u/s.143(2) could not be complied in time.

Even the notice is issued suffers perfect details. What is mentioned in the notice is i.e. default in TDS and disallowance of such default, deduction from income from other sources, agricultural income etc. Thus, it is not possible to prepare exact details which are require for the cases selected for scrutiny and for that there is no fault on the part of the assessee.



When the details are ready or the assessee wants time after 15 days, on account of no option provided for submission of details in the e-filing website, the compliance is delayed. It is requested that this utility should be kept open even after 15 days for compliance.

Hope that this issue is immediately redressed in the interest of tax professional / tax payers for prompt and timely compliance.

Thanking you,
Yours faithfully,

Jainik Vakil
Chairman
Direct Tax Committee
GCCCI

Bakul Parikh
Co-Chairman
Direct Tax Committee
GCCCI

Durgesh V. Buch
President

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CC:

1. Shri Pramod Chandra Mody – IRS, Chairman – Central Board of Direct Taxes, North Block, Secretariat, New Delhi.
2. Shri Ajay Das Mehrotra – Principal Chief Commissioner of Income Tax, Gujarat Region, Ahmedabad.